

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Rising Sun-Ohio Co Com (6080)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$2,717,650	\$2,796,998	\$2,590,229	\$2,581,498	-1.3%	-0.3%
Group Health Insurance	222	\$385,231	\$385,107	\$364,534	\$363,188	-1.5%	-0.4%
Non - Certified Salaries	120	\$326,485	\$366,343	\$374,140	\$334,888	0.6%	-10.5%
Dues and Fees	810	\$140,476	\$287,376	\$315,174	\$296,330	20.5%	-6.0%
Food Purchases	614	\$0	\$114,736	\$190,270	\$195,783	NA	2.9%
Social Security Certified	212	\$191,160	\$199,806	\$180,908	\$181,790	-1.2%	0.5%
Teacher Retirement Fund, After 7-1-95	216	\$148,204	\$188,359	\$158,837	\$157,679	1.6%	-0.7%
Transfer Tuition to Other School Corps Within State	561	\$0	\$25,429	\$0	\$111,623	NA	NA
Operational Supplies	611	\$471,536	\$330,831	\$209,534	\$78,149	-36.2%	-62.7%
Other Employee Benefits	241 - 290	\$65,454	\$73,357	\$71,740	\$63,655	-0.7%	-11.3%
Licensed Employees	135	\$24,564	\$25,886	\$26,331	\$44,437	16.0%	68.8%
Pre-2008 Object Code - Temporary Salaries	130	\$48,724	\$49,200	\$37,223	\$40,638	-4.4%	9.2%
Public Employees Retirement Fund	214	\$28,085	\$39,175	\$40,171	\$37,422	7.4%	-6.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$44,713	\$53,165	\$34,060	\$34,616	-6.2%	1.6%
Connectivity	744	\$6,158	\$15,342	\$23,836	\$30,592	49.3%	28.3%
Content	747	\$8,834	\$21,164	\$16,686	\$27,448	32.8%	64.5%
Social Security Noncertified	211	\$25,941	\$28,822	\$28,393	\$26,007	0.1%	-8.4%
Workers Compensation Insurance	225	\$29,028	\$24,970	\$20,796	\$20,221	-8.6%	-2.8%
Textbooks	630	\$180,661	\$20,397	\$85,326	\$19,917	-42.4%	-76.7%
Severance/Early Retirement Pay	213	\$46,225	\$74,660	\$1,250	\$13,290	-26.8%	963.2%
Computer Hardware	741	\$15,262	\$30,709	\$262,403	\$10,406	-9.1%	-96.0%
Other Group Insurance Authorized by Statute	224	\$9,981	\$10,115	\$9,801	\$10,077	0.2%	2.8%
Group Life Insurance	221	\$7,984	\$7,868	\$9,068	\$8,345	1.1%	-8.0%
Travel	580	\$32,075	\$7,084	\$12,772	\$7,407	-30.7%	-42.0%
Instructional Programs Improvement Services	312	\$17,678	\$18,736	\$5,264	\$6,704	-21.5%	27.4%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$0	\$0	\$6,080	\$5,630	NA	-7.4%
Equipment	730	\$793	\$5,939	\$8,495	\$4,427	53.7%	-47.9%
Instruction Services	311	\$0	\$741	\$0	\$1,541	NA	NA
Repairs and Maintenance Services	430	\$989	\$796	\$0	\$1,041	1.3%	NA
Other Professional and Technical Services	319	\$47,392	\$3,500	\$0	\$930	-62.6%	NA
Professional Development	748	\$0	\$0	\$0	\$729	NA	NA
Pupil Services	313	\$816	\$124	\$2,216	\$324	-20.6%	-85.4%
Postage and Postage Machine Rental	532	\$230	\$0	\$200	\$250	2.1%	25.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$40,321	\$47,500	\$113,563	\$0	-100.0%	-100.0%
Stipends	131	\$0	\$1,800	\$0	\$0	NA	NA
Library Books	640	\$4,430	\$5,755	\$3,889	\$0	-100.0%	-100.0%
Student Transportation Services	510	\$0	\$1,120	\$0	\$0	NA	NA
Unemployment Insurance	230	\$5	\$0	\$0	\$0	-100.0%	NA
Periodicals	650	\$0	\$0	\$39	\$0	NA	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement Total		\$5,067,085	\$5,262,909	\$5,203,229	\$4,716,981	-1.8%	-9.3%
Student Instructional Support							
Certified Salaries	110	\$343,873	\$384,584	\$325,562	\$312,701	-2.3%	-4.0%
Non - Certified Salaries	120	\$144,174	\$147,096	\$139,631	\$139,658	-0.8%	0.0%
Group Health Insurance	222	\$51,961	\$50,849	\$54,419	\$52,339	0.2%	-3.8%
Teacher Retirement Fund, After 7-1-95	216	\$28,454	\$37,936	\$32,485	\$32,611	3.5%	0.4%
Social Security Certified	212	\$25,909	\$29,021	\$24,388	\$23,448	-2.5%	-3.9%
Public Employees Retirement Fund	214	\$11,663	\$16,318	\$14,665	\$15,638	7.6%	6.6%
Operational Supplies	611	\$9,059	\$9,624	\$13,700	\$13,441	10.4%	-1.9%
Social Security Noncertified	211	\$10,937	\$11,218	\$10,484	\$10,579	-0.8%	0.9%
Other Employee Benefits	241 - 290	\$8,973	\$10,241	\$8,012	\$7,485	-4.4%	-6.6%
Workers Compensation Insurance	225	\$3,921	\$3,436	\$2,847	\$3,227	-4.8%	13.3%
Pre-2008 Object Code - Temporary Salaries	130	\$2,655	\$3,142	\$1,892	\$2,126	-5.4%	12.4%
Other Group Insurance Authorized by Statute	224	\$1,475	\$1,624	\$1,356	\$1,347	-2.3%	-0.7%
Travel	580	\$3,099	\$1,176	\$2,475	\$1,167	-21.7%	-52.8%
Content	747	\$0	\$0	\$0	\$1,015	NA	NA
Official Bond Premiums	525	\$800	\$600	\$800	\$1,000	5.7%	25.0%
Group Life Insurance	221	\$908	\$1,025	\$1,028	\$984	2.0%	-4.3%
Instructional Programs Improvement Services	312	\$0	\$0	\$375	\$569	NA	51.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,528	\$3,141	\$531	\$62	-60.4%	-88.3%
Severance/Early Retirement Pay	213	\$0	\$15,125	\$0	\$0	NA	NA
Equipment	730	\$1,577	\$0	\$198	\$0	-100.0%	-100.0%
Stipends	131	\$0	\$1,052	\$423	\$0	NA	-100.0%
Repairs and Maintenance Services	430	\$0	\$136	\$127	\$0	NA	-100.0%
Student Instructional Support Total		\$651,965	\$727,346	\$635,397	\$619,396	-1.3%	-2.5%
Overhead and Operational							
Non - Certified Salaries	120	\$779,356	\$790,920	\$837,560	\$797,852	0.6%	-4.7%
Other Public or Private Utility Services	419	\$194,092	\$208,768	\$174,451	\$199,910	0.7%	14.6%
Vehicles	731	\$75,132	\$165,236	\$0	\$172,730	23.1%	NA
Group Health Insurance	222	\$178,387	\$139,272	\$154,444	\$167,423	-1.6%	8.4%
Certified Salaries	110	\$94,724	\$95,744	\$119,585	\$111,246	4.1%	-7.0%
Operational Supplies	611	\$97,242	\$109,314	\$95,271	\$94,949	-0.6%	-0.3%
Public Employees Retirement Fund	214	\$60,948	\$89,976	\$84,448	\$88,449	9.8%	4.7%
Gasoline and Lubricants	613	\$90,722	\$92,929	\$87,864	\$67,107	-7.3%	-23.6%
Social Security Noncertified	211	\$59,984	\$60,061	\$66,834	\$60,294	0.1%	-9.8%
Improvements Other Than Buildings	715	\$60,411	\$64,390	\$66,703	\$51,822	-3.8%	-22.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$31,597	\$37,559	\$47,336	\$42,574	7.7%	-10.1%
Pre-2008 Object Code - Temporary Salaries	130	\$33,241	\$22,474	\$52,047	\$37,697	3.2%	-27.6%
Repairs and Maintenance Services	430	\$77,411	\$55,391	\$53,657	\$25,918	-23.9%	-51.7%
Light and Power - Other Than Heating and Cooling	625	\$12,017	\$23,885	\$51,643	\$25,236	20.4%	-51.1%
Professional Development	748	\$0	\$0	\$0	\$22,065	NA	NA
Insurance	520	\$19,790	\$21,881	\$22,697	\$19,520	-0.3%	-14.0%
Dues and Fees	810	\$16,119	\$22,039	\$16,003	\$16,531	0.6%	3.3%
Teacher Retirement Fund, After 7-1-95	216	\$26	\$17	\$1,536	\$11,681	359.8%	660.7%
Board Member Compensation	115	\$8,333	\$10,000	\$10,000	\$10,000	4.7%	0.0%
Workers Compensation Insurance	225	\$9,333	\$9,640	\$10,793	\$9,994	1.7%	-7.4%
Social Security Certified	212	\$7,335	\$7,406	\$9,912	\$8,362	3.3%	-15.6%
Content	747	\$2,216	\$0	\$0	\$7,625	36.2%	NA
Rentals	440	\$16,891	\$14,781	\$10,184	\$7,230	-19.1%	-29.0%
Heating and Cooling for Buildings - Gas	622	\$5,028	\$9,169	\$16,547	\$6,917	8.3%	-58.2%
Tires and Repairs	612	\$11,391	\$13,966	\$4,742	\$6,489	-13.1%	36.8%
Travel	580	\$3,771	\$10,347	\$15,020	\$6,368	14.0%	-57.6%
Postage and Postage Machine Rental	532	\$5,137	\$5,542	\$2,173	\$5,999	4.0%	176.1%
Computer Hardware	741	\$5,000	\$145	\$5,844	\$5,612	2.9%	-4.0%
Removal of Refuse and Garbage	412	\$13,051	\$14,636	\$13,645	\$4,634	-22.8%	-66.0%
Student Transportation Services	510	\$7,178	\$5,775	\$5,122	\$3,813	-14.6%	-25.6%
Advertising	540	\$1,554	\$2,051	\$3,619	\$3,143	19.2%	-13.2%
Other Employee Benefits	241 - 290	\$2,733	\$2,794	\$14,558	\$3,071	3.0%	-78.9%
Water and Sewage	411	\$6,575	\$2,921	\$5,214	\$2,920	-18.4%	-44.0%
Official Bond Premiums	525	\$2,650	\$2,850	\$2,650	\$2,700	0.5%	1.9%
Overtime Salaries	140	\$2,145	\$2,851	\$3,103	\$2,578	4.7%	-16.9%
Other Supplies and Materials	615, 660 - 689	\$2,744	\$2,268	\$2,906	\$2,461	-2.7%	-15.3%
Bank Service Charges	871	\$491	\$1,362	\$3,664	\$2,364	48.1%	-35.5%
Group Life Insurance	221	\$1,830	\$1,841	\$1,955	\$2,285	5.7%	16.9%
Other Group Insurance Authorized by Statute	224	\$2,192	\$2,190	\$2,544	\$2,217	0.3%	-12.9%
Board of Education Services	318	\$4,950	\$2,340	\$2,790	\$2,160	-18.7%	-22.6%
Stipends	131	\$1,000	\$2,000	\$2,000	\$2,000	18.9%	0.0%
Equipment	730	\$3,456	\$1,802	\$840	\$993	-26.8%	18.1%
Staff Services	314	\$600	\$600	\$600	\$600	0.0%	0.0%
Other Professional and Technical Services	319	\$1,007	\$230	\$7,658	\$239	-30.2%	-96.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,146	\$3,576	\$3,034	\$213	-49.0%	-93.0%
Food Purchases	614	\$0	\$0	\$5,530	\$0	NA	-100.0%
Severance/Early Retirement Pay	213	\$0	\$0	\$11,153	\$0	NA	-100.0%
Other Purchased Services	593	\$0	\$0	\$165	\$0	NA	-100.0%
Overhead and Operational Total		\$2,012,937	\$2,132,937	\$2,110,042	\$2,125,993	1.4%	0.8%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Non Operational							
Redemption of Principal	831	\$350,585	\$363,665	\$377,214	\$466,996	7.4%	23.8%
Investments	920	\$13,000	\$7,000	\$13,150	\$413,444	137.5%	3044.1%
Interest	832	\$303,415	\$290,335	\$276,786	\$184,504	-11.7%	-33.3%
Construction Services	450	\$208,378	\$231,986	\$229,412	\$126,959	-11.7%	-44.7%
Certified Salaries	110	\$69,008	\$84,563	\$83,396	\$102,865	10.5%	23.3%
Non - Certified Salaries	120	\$26,853	\$32,817	\$27,130	\$22,413	-4.4%	-17.4%
Equipment	730	\$20,134	\$33,230	\$49,933	\$22,161	2.4%	-55.6%
Social Security Certified	212	\$5,279	\$6,217	\$6,380	\$7,869	10.5%	23.3%
Teacher Retirement Fund, After 7-1-95	216	\$3,778	\$5,893	\$5,604	\$7,615	19.2%	35.9%
Operational Supplies	611	\$8,543	\$7,419	\$9,525	\$4,738	-13.7%	-50.3%
Pre-2008 Object Code - Temporary Salaries	130	\$5,935	\$0	\$3,670	\$4,235	-8.1%	15.4%
Instructional Programs Improvement Services	312	\$2,423	\$2,095	\$256	\$2,821	3.9%	1001.0%
Computer Hardware	741	\$11,647	-\$665	\$32,491	\$2,701	-30.6%	-91.7%
Bank Service Charges	871	\$0	\$0	\$0	\$2,500	NA	NA
Social Security Noncertified	211	\$1,975	\$2,459	\$2,004	\$1,700	-3.7%	-15.2%
Public Employees Retirement Fund	214	\$426	\$1,817	\$1,266	\$932	21.7%	-26.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$881	\$1,198	\$889	\$899	0.5%	1.1%
Postage and Postage Machine Rental	532	\$0	\$0	\$200	\$200	NA	0.0%
Licensed Employees	135	\$0	\$0	\$417	\$0	NA	-100.0%
Awards	875	\$0	\$3,400	\$5,150	\$0	NA	-100.0%
Non Operational Total		\$1,032,259	\$1,073,429	\$1,124,874	\$1,375,552	7.4%	22.3%
Grand Total		\$8,764,246	\$9,196,620	\$9,073,542	\$8,837,921	0.2%	-2.6%